

## SENATE BILL No. 210

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### DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1-4; IC 36-2-5-5; IC 36-3-6-4.

**Synopsis:** Qualification of assessing personnel. Prohibits payment for data gathering or property valuation in a reassessment to an individual who is not a level one assessor-appraiser, except payment of the salary of an assessing official for those purposes for not more than one (1) year immediately after the official takes office.

**Effective:** July 1, 2004.

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**Young R Michael, Lawson, Hume**

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January 8, 2004, read first time and referred to Committee on Finance.

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Introduced

Second Regular Session 113th General Assembly (2004)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2003 Regular Session of the General Assembly.

## SENATE BILL No. 210

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

- 1 SECTION 1. IC 6-1.1-4-19.5, AS ADDED BY P.L.198-2001,
- 2 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 3 JULY 1, 2004]: Sec. 19.5. (a) The department of local government
- 4 finance shall develop a standard contract or standard provisions for
- 5 contracts to be used in securing professional appraising services.
- 6 (b) The standard contract or contract provisions must contain:
- 7 (1) a fixed date by which the professional appraiser or appraisal
- 8 firm shall have completed all responsibilities under the contract;
- 9 (2) a penalty clause under which the amount to be paid for
- 10 appraisal services is decreased for failure to complete specified
- 11 services within the specified time;
- 12 (3) a provision requiring the appraiser, or appraisal firm, to make
- 13 periodic reports to the township assessors involved;
- 14 (4) a provision stipulating the manner in which, and the time
- 15 intervals at which, the periodic reports referred to in subdivision
- 16 (3) of this subsection are to be made;
- 17 (5) a precise stipulation of what service or services are to be

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provided and what class or classes of property are to be appraised;  
 (6) a provision stipulating that the contractor will generate  
 complete parcel characteristics and parcel assessment data in a  
 manner and format acceptable to the legislative services agency  
 and the department of local government finance; ~~and~~  
 (7) a provision stipulating that the legislative services agency and  
 the department of local government finance have unrestricted  
 access to the contractor's work product under the contract; **and**  
**(8) to the extent that the contract applies after December 31,**  
**2005, a provision stipulating that the contractor will not pay**  
**compensation to an individual for data gathering or property**  
**valuation unless the individual is at least a level one**  
**assessor-appraiser.**

The department of local government finance may devise other  
 necessary provisions for the contracts in order to give effect to the  
 provisions of this chapter.

(c) In order to comply with the duties assigned to it by this section,  
 the department of local government finance may develop:

- (1) one (1) or more model contracts;
- (2) one (1) contract with alternate provisions; or
- (3) any combination of subdivisions (1) and (2).

The department may approve special contract language in order to meet  
 any unusual situations.

SECTION 2. IC 6-1.1-4-28.5, AS ADDED BY P.L.198-2001,  
 SECTION 122, IS AMENDED TO READ AS FOLLOWS  
 [EFFECTIVE JULY 1, 2004]: Sec. 28.5. (a) Money assigned to a  
 property reassessment fund under section 27.5 of this chapter may be  
 used only to pay the costs of:

- (1) the general reassessment of real property, including the  
 computerization of assessment records;
- (2) payments to county assessors, members of property tax  
 assessment boards of appeals, or assessing officials under  
 IC 6-1.1-35.2;
- (3) the development or updating of detailed soil survey data by  
 the United States Department of Agriculture or its successor  
 agency;
- (4) the updating of plat books; and
- (5) payments for the salary of permanent staff or for the  
 contractual services of temporary staff who are necessary to assist  
 county assessors, members of a county property tax assessment  
 board of appeals, and assessing officials.

(b) All counties shall use modern, detailed soil maps in the general

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reassessment of agricultural land.

(c) The county treasurer of each county shall, in accordance with IC 5-13-9, invest any money accumulated in the property reassessment fund until the money is needed to pay general reassessment expenses. Any interest received from investment of the money shall be paid into the property reassessment fund.

(d) An appropriation under this section must be approved by the fiscal body of the county after the review and recommendation of the county assessor. However, in a county with an elected township assessor under IC 36-6-5-1 in every township, the county assessor does not review an appropriation under this section, and only the fiscal body must approve an appropriation under this section.

**(e) Except as provided in subsection (f), for payments after December 31, 2005, an appropriation under this section may not be used to pay:**

**(1) the salary of:**

**(A) permanent or temporary staff of an assessing official;**  
**or**

**(B) an assessing official;**

**to compensate the staff or assessing official; or**

**(2) for contractual services for an individual;**

**for data gathering or property valuation, unless the staff, assessing official, or individual is at least a level one assessor-appraiser.**

**(f) An appropriation under this section may be used to pay the salary of an assessing official who is not at least a level one assessor-appraiser to compensate the official for data gathering and property valuation for not more than one (1) year immediately after the assessing official takes office.**

SECTION 3. IC 36-2-5-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2004]: Sec. 5. (a) Before the Thursday after the first Monday in August of each year, each county officer and township assessor shall prepare an itemized estimate of the amount of money required for ~~his~~ **the officer or assessor's** office for the next calendar year. Each budget estimate under this ~~section~~ **subsection** must include:

(1) the compensation of the officer;

(2) the expense of employing deputies;

(3) the expense of office supplies, itemized by the quantity and probable cost of each kind of supplies;

(4) the expense of litigation for the office; and

(5) other expenses of the office, specifically itemized;

that are payable out of the county treasury.

**(b) Except as provided in subsection (c), for payments after**

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December 31, 2005, a budget estimate under subsection (a) may not include money to pay:

(1) the salary of:

(A) permanent or temporary staff of an assessing official; or

(B) an assessing official;

to compensate the staff or assessing official; or

(2) for contractual services for an individual;

for data gathering or property valuation, unless the staff, assessing official, or individual is at least a level one assessor-appraiser.

(c) A budget estimate under subsection (a) may include money to pay the salary of an assessing official who is not at least a level one assessor-appraiser to compensate the assessing official for data gathering and property valuation for not more than one (1) year immediately after the assessing official takes office.

(d) If all or part of the expenses of a county office may be paid out of the county treasury, but only under an order of the county executive to that effect, the expenses of the office shall be included in the officer's budget estimate and may not be included in the county executive's budget estimate.

SECTION 4. IC 36-3-6-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2004]: Sec. 4. (a) Before the Wednesday after the first Monday in July each year, the consolidated city and county shall prepare budget estimates for the ensuing budget year under this section.

(b) The following officers shall prepare for their respective departments, offices, agencies, or courts an estimate of the amount of money required for the ensuing budget year, stating in detail each category and item of expenditure they anticipate:

(1) The director of each department of the consolidated city.

(2) Each township assessor, elected county officer, or head of a county agency.

(3) The county clerk, for each court of which he is that the clerk serves.

(c) In addition to the estimates required by subsection (b), the county clerk shall prepare an estimate of the amount of money that is, under law, taxable against the county for the expenses of cases tried in other counties on changes of venue.

(d) Each officer listed in subsection (b)(2) or (b)(3) shall append a certificate to each estimate he the officer prepares stating that in his the officer's opinion the amount fixed in each item will be required for the purpose indicated. The certificate must be verified by the oath of

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1 the officer.

2 (e) An estimate for a court or division of a court is subject to  
3 modification and approval by the judge of the court or division.

4 (f) All of the estimates prepared by city officers shall be submitted  
5 to the city fiscal officer, and all of the estimates prepared by county  
6 officers shall be submitted to the county fiscal officer.

7 (g) The city fiscal officer shall also prepare an itemized estimate of  
8 city expenditures for other purposes above the money proposed to be  
9 used by the city departments.

10 **(h) Except as provided in subsection (i), for payments after**  
11 **December 31, 2005, a budget estimate under subsection (a) may not**  
12 **include money to pay:**

13 **(1) the salary of:**

14 **(A) permanent or temporary staff of an assessing official;**  
15 **or**

16 **(B) an assessing official;**  
17 **to compensate the staff or assessing official; or**

18 **(2) for contractual services for an individual;**  
19 **for data gathering or property valuation, unless the staff, assessing**  
20 **official, or individual is at least a level one assessor-appraiser.**

21 **(i) A budget estimate under subsection (a) may include money**  
22 **to pay the salary of an assessing official who is not at least a level**  
23 **one assessor-appraiser to compensate the official for data**  
24 **gathering and property valuation for not more than one (1) year**  
25 **immediately after the assessing official takes office.**

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